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ciples and best methods of elementary instruction, of school discipline and management, can only be attracted into this branch of employment by liberal salaries and a due social consideration.

Of the sum entrusted to the Committee of Council during the last year, 27,655*l.* was assigned to the various applicants, and accepted by them, chiefly in aid of buildings which they proposed to erect. Of this sum, 150*l.* went to a Roman Catholic school; 1170*l.* to schools connected with the British and Foreign Society; 980*l.* to schools in Scotland; and 25,355*l.* to schools connected with the Established Church. The large proportion of the total sum assigned, which thus appears to have been placed at the disposal of the Church, is a proof of the exertions now in progress among her members in this direction, and of the large amount of local contributions (much more than double that of the sum assigned from the public grant), which have been called forth towards the erection of new buildings for school purposes.

Among the total number of applicants, 122, or upwards of one-third, stated that they had secured play-grounds adjoining the school buildings: a provision, the importance of which in aid of the moral discipline, as well as of the health and cheerfulness of the school, especially in large towns, is apparently beginning to be more generally recognized.

The only remaining point which these tables present, requiring notice in this place, is the tabular arrangement of the various classes of persons proposing themselves as trustees for these intended schools. In addition to the respective columns for the clergy, ministers, the gentry, professional men, merchants, and manufacturers, there appear three also for farmers, shopkeepers, and working men: and of these three last classes, 42 schools have trustees selected also from the first, in conjunction with individuals of the preceding classes; 24 from the second; and one only, a Scotch school, from the third. It is much to be desired that these indications of a disposition to extend through all the gradations of society the bonds of sympathy and co-operation, in a cause and at a period pre-eminently standing in need of both, may receive further encouragement; and that future statistical tables of the Committee of Council on Education may exhibit a larger and a gradually increasing proportion of working men, shopkeepers, and farmers, willing and capable of taking an efficient part in the important task of aiding to disseminate useful learning and religious education throughout the entire mass of her Majesty's faithful and loyal subjects.

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### MISCELLANEOUS.

BESIDES the Papers which are contained in the present Number of the Journal, there were read before the Statistical Section of the British Association at Manchester, one on the Statistics of Plymouth, by H. Woolcombe, Esq.; one on the Commerce of France, in 1840, by the Rev. Mr. Jones; a Report on the Vital Statistics of Manchester, by a Committee of the Statistical Society of Manchester; and a Report on the Vital Statistics of Five Towns in Scotland, by a Committee of the Statistical Section of the British Association. The first of these is almost exclusively of local interest; the second and third were presented to the Section in a printed form, and, being already published, require only a notice of their principal results, which will appear in the next Number of the Journal. The latter also demands a special

notice; but, being the Report of a Committee of the British Association, it will be published at length with the other Papers of that body.

The following Income-tax memoranda are derived from Willich's Income-tax Tables, with the approbation of their Author. Income taxes have been levied, since the commencement of the present century, by the following statutes and at the rates under-stated:—

*Income Taxes.*

Statutes.	Per Cent.	Schedules and Rates in the Pound.				
1803. 43 Geo. III., c. 122 . .	5	A.	B.	C.	D.	E.
1805. 45 Geo. III., c. 15 . .	6½	1s.	9d.	1s.	1s.	1s.
1806. 46 Geo. III., c. 65 . .	10	One-fourth increase on the above.				
1842. 5 and 6 Vic., c. 35 . .	3	2s.	1s. 6d.	2s.	2s.	2s.
		7d.	3½d.	7d.	7d.	7d.

It will be seen that the rates paid under schedule (B), which taxes the income of the farmers in proportion to their rent, was formerly three-fourths of the other rates, but is now only one-half, and for Scotland it is only 2½d. in the pound; while tenants paying less than 300l. a-year are wholly exempt.

*Sources of Income formerly and now Assessed.*

Schedules.	Sources of Income.	Amounts Assessed in 1814.	Sir R. Peel's Estimate, March 11, 1814.	
			Amounts Assessed.	Produce of Tax.
		£.	£.	£.
A.	Property derived from Land:			
1.	Rent of Land . . . . .	39,400,000	39,400,000	..
2.	Rent of Houses . . . . .	16,260,000	25,000,000	..
3.	Tithes . . . . .	..	3,500,000	..
	Dividends of Railway Companies, Canals, and property of similar description . . . . .	4,470,000	3,429,000	..
	Mines and Iron Works . . . . .	..	1,500,000	..
A.	Total . . . . .	60,130,000	72,829,000	1,600,000
B.	Rent of Land in respect of occupation . . . . .	38,396,000	26,000,000	150,000
C.	Income derived from Public Funds and similar securities (sum on which Assessment made) . . . . .	30,000,000	30,000,000	646,000
D.	Profits of Trades and Professions . . . . .	38,310,000	56,000,000	1,220,000
E.	Income of Public Officers . . . . .	11,744,000	7,000,000	155,000
	Total . . . . .	178,580,000	191,829,000	3,771,000

N.B. From A, C, D, and E, one-fourth of the amounts to be deducted for exempt incomes under 150l. a-year.

*Gross Amounts raised by Income and Property Tax in Great Britain.*

At 5 per cent.	1804	£ 3,578,890	At 10 per cent.	1811	£13,707,218
Do.	1805	4,496,142	Do.	1812	13,628,454
6½ per cent.	1806	6,145,260	Do.	1813	14,889,445
10 per cent.	1807	10,131,344	Do.	1814	15,109,803
Do.	1808	11,398,135	Do.	1815	15,227,500
Do.	1809	12,386,913	Do.	1816	12,276,871
Do.	1810	13,492,215	N.B. The tax was repealed in 1816.		

Population of Great Britain in	1811	..	11,969,364
„	1821	..	14,073,331
„	1841	..	18,656,414

Under the former tax, incomes under 60*l.* a-year, derived from trades and professions, alone were exempt, though those between 60*l.* and 150*l.* were subjected to only a reduced scale of charge; the total amount upon which this was assessed being, in 1812, 13,136,014*l.*, in schedule (D), while the larger incomes in the same schedule, which are now also assessed, amounted to 21,247,621*l.*; making a total, in that schedule, of 34,383,635*l.* Funded property held by foreigners was formerly exempt, but is now charged.

*Average Prices of Corn per Imperial Quarter in England and Wales, with the Rate of Duty on Foreign Wheat, during each week from the Commencement of the New Duties to the 24th September, 1842; also during each Month of the same period; and during the Quarters ended Midsummer and Michaelmas, 1842. (Continued from p. 231.)*

Date.	Wheat.			Weekly Average.				
	Weekly Average.	Aggregate Average.	Duty on Foreign.	Barley.	Oats.	Rye.	Beans.	Peas.
Weeks ended 1842.	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>	<i>s. d.</i>
May 6 .	60 9	59 8	27 8 and then 13 0	27 4	19 9	32 4	31 8	30 7
13 .	59 10	60 0	12 0	26 3	19 6	31 4	31 9	31 3
20 .	60 9	60 5	12 0	26 0	19 5	32 6	31 8	31 4
27 .	61 11	60 9	12 0	26 0	19 7	33 8	32 1	31 0
June 3 .	63 7	61 3	11 0	26 6	19 7	33 7	32 6	32 6
10 .	64 1	61 9	11 0	26 9	20 7	31 9	33 2	32 7
17 .	63 10	62 3	10 0	26 10	21 6	36 10	33 9	32 7
25 .	64 0	63 0	9 0	27 7	21 8	31 7	34 5	33 3
July 2 .	64 3	63 7	9 0	27 7	22 4	32 3	34 9	35 6
9 .	64 10	64 1	8 0	27 6	22 3	29 5	35 2	34 1
16 .	65 8	64 5	8 0	28 0	22 0	38 7	34 10	35 5
23 .	65 4	64 7	8 0	27 11	21 6	36 5	35 2	34 1
30 .	63 9	64 7	8 0	28 0	21 5	34 9	34 7	33 11
Aug. 6 .	61 3	64 2	8 0	27 6	20 6	35 11	34 1	32 11
13 .	58 11	63 3	9 0	27 7	20 2	35 7	34 1	34 7
20 .	56 5	61 10	11 0	26 9	19 6	32 10	33 8	34 0
27 .	55 1	60 1	12 0	27 4	18 7	31 7	34 0	32 6
Sept. 3 .	53 3	58 1	14 0	27 2	18 10	31 5	33 1	32 6
10 .	51 7	56 0	16 0	27 2	18 6	29 4	33 6	33 6
17 .	52 10	54 7	18 0	27 2	17 9	29 10	32 11	32 11
24 .	54 1	53 10	18 0	27 10	18 5	29 11	33 3	33 4
Months:—								
May . .	60 10	..	..	26 5	19 7	32 6	31 10	31 0
June . .	63 11	..	..	26 11	20 10	33 2	33 5	32 9
July . .	64 9	..	..	27 10	21 11	34 3	34 11	34 9
August. .	57 11	..	..	27 3	19 8	34 0	34 0	33 6
September.	52 11	..	..	27 4	18 5	30 2	33 2	33 1
Quarters ended 1842:—								
Midsummer	61 8	..	..	26 9	20 0	32 9	32 2	31 9
Michaelmas	58 1	..	..	27 6	19 9	32 9	33 11	33 7

*An Account of the Quantities of Foreign and Colonial Wheat and Wheat-Flour Imported, Paid Duty, and Remaining in Warehouse, in each of the Months ending 5th July, August, and September, 1842.—(Continued from p. 233.)*

Months ended	WHEAT.			WHEAT-FLOUR.		
	Imported.	Paid Duty.	Remaining in Warehouse at the end of the Month.	Imported.	Paid Duty.	Remaining in Warehouse at the end of the Month.
	Qrs.	Qrs.	Qrs.	Cwts.	Cwts.	Cwts.
5th July .	283,406	105,657	1,158,692	91,874	102,713	318,967
5th Aug. .	390,679	286,097	1,260,450	156,959	197,716	273,089
5th Sept. .	819,876	2,095,345	5,772	242,035	493,103	10,573

*Quarterly Average of the Weekly Liabilities and Assets of the Bank of England, in the Quarters ending 16th July, 13th August, and 10th September, 1842; and in the corresponding Quarters of the preceding Year.—(Continued from p. 233.)*

Quarters ended	LIABILITIES.			ASSETS.		
	Circulation.	Deposits.	Total.	Securities.	Bullion.	Total.
1841.	£.	£.	£.	£.	£.	£.
20th July...	16,821,000	7,746,000	24,567,000	22,275,000	5,170,000	27,445,000
17th Aug....	17,228,000	7,956,000	25,184,000	23,012,000	5,106,000	28,118,000
14th Sept. ...	17,481,000	8,052,000	25,533,000	23,567,000	4,975,000	28,542,000
1842.						
16th July ...	18,279,000	8,565,000	26,844,000	21,713,000	7,818,000	29,531,000
13th Aug....	18,932,000	9,330,000	28,262,000	22,525,000	8,496,000	31,021,000
10th Sept. ...	19,714,000	9,833,000	29,547,000	23,159,000	9,177,000	32,336,000

*Aggregate Amount of Notes circulated in the United Kingdom, distinguishing those of Private and Joint-Stock Banks, with the Amount of Bullion in the Bank of England, during the Four Weeks preceding the 23rd July, 20th August, and 17th September, 1842.—(Continued from p. 233.)*

Description of Notes.	During Four Weeks preceding		
	23rd July, 1842.	20th August, 1842.	17th Sept. 1842.
	£.	£.	£.
England—Bank of England .	19,908,000	20,351,000	19,914,000
Private Banks. .	5,166,581	5,150,628	5,098,259
Joint-Stock Banks. .	2,939,195	2,823,090	2,819,749
Scotland—Chartered Private & Joint-Stock Banks }	2,715,680	2,674,835	2,648,549
Ireland—Bank of Ireland. .	2,892,775	2,831,750	2,806,025
Private and Joint-Stock Banks . . }	1,680,987	1,632,617	1,663,012
Total . .	35,303,218	35,463,920	34,949,594
Bullion in the Bank of England	8,833,000	9,570,000	9,816,000

*An Abstract of the Net Produce of the Revenue of Great Britain, in each of the Years and Quarters ended 5th July, 1841 and 1842.—(Continued from page 232.)*

Description.	Years ended 5th July,			
	1841	1842	Increase.	Decrease.
	£.	£.	£.	£.
Customs . . . . .	19,410,877	19,419,735	33,858	..
Excise . . . . .	12,613,397	12,559,397	..	54,000
Stamps . . . . .	6,706,288	6,649,087	..	57,201
Taxes . . . . .	4,372,319	4,440,162	67,843	..
Post-Office . . . . .	433,000	539,000	106,000	..
Crown Lands . . . . .	147,500	180,000	32,500	..
Miscellaneous . . . . .	104,180	567,327	463,147	..
Imprest and other Monies	345,631	417,236	71,055	..
Repayments of Advances.	538,983	535,456	..	3,527
<b>Total Income . . .</b>	<b>44,672,225</b>	<b>45,337,400</b>	<b>779,903</b>	<b>114,728</b>

  

Description.	Quarters ended 5th July,			
	1841	1842	Increase.	Decrease.
	£.	£.	£.	£.
Customs . . . . .	4,848,586	4,422,191	..	426,395
Excise . . . . .	2,795,312	2,890,100	94,783	..
Stamps . . . . .	1,680,821	1,698,379	17,558	..
Taxes . . . . .	2,030,696	2,059,239	28,543	..
Post-Office . . . . .	119,000	154,000	35,000	..
Crown Lands . . . . .	30,000	30,000	..	..
Miscellaneous . . . . .	18,235	213,757	195,522	..
Imprest and other Monies	197,985	267,530	69,545	..
Repayments of Advances.	143,540	102,552	..	40,988
<b>Total Income . . .</b>	<b>11,864,175</b>	<b>11,837,748</b>	<b>440,956</b>	<b>467,383</b>

**Total Increase on the Year, £665,175; Total Decrease on the Quarter, £26,427.**

*An Abstract of the Income and Charge of the Consolidated Fund, in each of the Quarters ended 5th of July, 1841 and 1842.—(Continued from p. 232.)*

INCOME.			CHARGE.		
Description.	Quarters ended 5th July,		Description.	Quarters ended 5th July,	
	1841	1842		1841	1842
	£.	£.		£.	£.
Customs . . . . .	4,676,712	4,492,191	Permanent Debt . . .	8,185,079	8,276,954
Excise . . . . .	2,813,713	2,905,191	Terminable Annuities .	672,357	664,358
Stamps . . . . .	1,680,821	1,698,379	Interest on Exchequer	22,892	15,164
Taxes . . . . .	2,030,696	2,059,239	Bills . . . . .		
Post-Office . . . . .	119,000	154,000	Sinking Fund . . . . .	..	..
Crown Lands . . . . .	30,000	30,000	Civil List . . . . .	97,122	97,382
Miscellaneous . . . . .	18,235	213,757	Other Charges . . . . .	547,396	489,799
Imprest and other Monies	197,985	267,530	Charge for Advances . .	192,550	325,734
Repayments of Advances	143,540	102,552			
<b>Total . . . . .</b>	<b>11,710,702</b>	<b>11,852,739</b>	<b>Total Charge . . .</b>	<b>9,717,336</b>	<b>9,869,391</b>
Cash applied to pay off } Deficiency Bills . . }	..	200,000	<b>The Surplus . . .</b>	<b>1,993,366</b>	<b>2,183,348</b>
<b>Total . . . . .</b>	<b>11,710,702</b>	<b>12,052,739</b>	<b>Total . . . . .</b>	<b>11,710,702</b>	<b>12,052,739</b>

*An Abstract of the Net Produce of the Revenue of Great Britain, in each of the Years and Quarters ended the 10th of October, 1841 and 1842.—(Continued from p. 312.)*

Description.	Years ended Oct. 10, 1842.			
	1841	1842	Increase.	Decrease.
	£.	£.	£.	£.
Customs . . . . .	19,485,217	19,656,495	171,278	..
Excise . . . . .	12,858,014	12,124,566	..	733,448
Stamps . . . . .	6,687,575	6,547,863	..	139,712
Taxes . . . . .	4,359,672	4,297,439	..	62,233
Property Tax . . . . .	..	313,844	313,844	..
Post Office . . . . .	426,000	591,000	165,000	..
Crown Lands . . . . .	153,000	142,000	..	11,000
Miscellaneous . . . . .	95,123	572,926	477,803	..
Imprest and other Monies	360,487	430,501	70,014	..
Repayments of Advances	488,858	53,293	104,435	..
Total Income . .	44,913,946	45,269,927	1,302,374	946,393

  

Description.	Quarters ended Oct. 10, 1842.			
	1841	1842	Increase.	Decrease.
	£.	£.	£.	£.
Customs . . . . .	5,737,217	5,943,977	206,760	..
Excise . . . . .	4,160,866	3,726,035	..	434,831
Stamps . . . . .	1,732,704	1,631,480	..	101,224
Taxes . . . . .	320,160	177,437	..	142,733
Property Tax . . . . .	..	313,844	313,844	..
Post-Office . . . . .	116,000	168,000	52,000	..
Crown Lands . . . . .	50,500	12,500	..	38,000
Miscellaneous . . . . .	15,325	20,924	5,599	..
Imprest and other Monies	97,805	111,070	13,265	..
Repayments of Advances	122,374	180,211	57,837	..
Total Income . .	12,352,951	12,285,478	649,305	716,778

*An Abstract of the Income and Charge of the Consolidated Fund, in each of the Quarters ended 10th October, 1841 and 1842.—(Continued from p. 312.)*

INCOME.			CHARGE.		
Description.	Quarters ended 10th October.		Description.	Quarters ended 10th October.	
	1841	1842		1841	1842
	£.	£.		£.	£.
Customs . . . . .	4,256,828	4,647,479	Permanent Debt . .	3,399,173	3,397,962
Excise . . . . .	4,183,564	3,744,523	Terminable Annuities .	1,372,986	1,373,402
Stamps . . . . .	1,732,704	1,631,480	Interest on Exchequer	..	..
Taxes . . . . .	320,160	177,437	Bills . . . . .	38,144	32,449
Property Tax . . . . .	..	313,844	Sinking Fund . . . .	..	..
Post Office . . . . .	116,000	168,000	Civil List . . . . .	97,382	97,482
Crown Lands . . . . .	50,500	12,500	Other Charges . . . .	409,166	328,590
Miscellaneous . . . . .	15,325	20,924	Charge for Advances .	60,000	173,627
Imprest and other Monies	77,805	111,078			
Repayments of Advances	122,374	180,211			
	10,875,260	11,007,461			
Cash applied to pay off } Deficiency Bills . . }	150,000	..	Total Charge . . . .	5,376,851	5,403,512
			The Surplus . . . .	5,648,409	5,603,949
Total . . . .	11,025,260	11,007,461	Total . . . .	11,025,260	11,007,461

*An Analysis of Bankruptcies in England and Wales, showing the Counties and Trades in which they have occurred, during each of the Months of June, July, August, and September, 1842—(Continued from p. 234.)*

COUNTIES.	June.	July.	August.	September.	TRADES.	June.	July.	August.	September.
Bedford . . .	4	..	..	..					
Berks . . .	..	1	..	1					
Bucks . . .	2	..	1	1					
Cambridge . .	..	2	..	1					
Chester . . .	1	1	..	..	<i>Persons connected with Manufactures.</i>				
Cornwall . . .	..	..	..	..					
Cumberland . .	..	..	..	..	Cotton Trade . . . .	5	2	3	..
Derby . . .	..	..	..	..	Woollen do. . . .	4	5	4	..
Devon . . .	..	1	2	1	Silk do. . . .	1	1	1	..
Dorset . . .	1	..	1	..	Linen do. . . .	..	..	..	1
Durham . . .	3	3	1	1	Iron Foundry . . . .	3	..	..	1
Essex . . .	4	..	1	..	Metal Wares . . . .	2	3	1	2
Gloucester . .	4	2	2	1	Building Trades . . .	5	3	8	1
Hants . . .	3	..	1	3	Miscellaneous . . . .	6	13	9	7
Hereford . . .	..	..	..	..					
Hertford . . .	1	..	..	1					
Huntingdon . .	..	..	..	..					
Kent . . .	..	3	1	1	<i>Agriculture.</i>				
Lancaster . . .	19	19	16	9					
Leicester . . .	..	..	1	..	Farmers . . . .	3	3	..	..
Lincoln . . .	..	2	2	3	Corn, Hay, and Hop				
Middlesex . . .	19	20	20	17	Dealers, Millers . .	3	5	5	3
Monmouth . . .	1	..	1	1	Cattle and Wool Dealers.	2	2	2	..
Norfolk . . .	..	2	1	1	Coaches and Horses. .	2	3	2	3
Northampton .	..	1	..	3	Brewers, Maltsters, and				
Northumberland	..	..	1	..	Distillers . . . .	2	3	1	1
Nottingham . .	1	4	1	..					
Oxford . . .	..	..	1	..					
Rutland . . .	..	..	..	..	<i>Other.</i>				
Salop . . .	..	1	3	1					
Somerset . . .	2	3	1	..	Innkeepers, Victuallers,				
Stafford . . .	4	7	3	3	Wine and Spirit Mer-				
Suffolk . . .	..	2	..	..	chants . . . .	11	5	8	11
Surrey . . .	3	3	2	3	Merchants, Bankers, Ware-				
Sussex . . .	2	..	1	..	housemen, Agents, Bro-				
Warwick . . .	3	7	5	7	kers, Shipowners, and				
Westmoreland .	..	..	..	..	Wholesale Dealers . .	10	13	12	13
Wilts . . .	..	1	1	1	Tradesmen, Shopkeepers,				
Worcester . . .	1	4	2	..	and Retail Dealers . .	21	25	19	18
York . . .	14	10	12	4	Miscellaneous . . . .	15	14	12	5
Wales . . .	3	1	3	1					
Total . . .	95	100	87	65	Total . . .	95	100	87	63